

The Influence of Modern ERP on Management Accounting

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Abstract: With the continuous innovation and improvement of IT technologies such as computing technology and Internet technology in various countries, it has brought unprecedented challenges and opportunities for the research on the content of management accounting. First of all, the current ERP system can effectively improve the work efficiency and quality of enterprises in various fields. Its system is an emerging high-tech derivative (Ibid). Secondly, information technology is also a feature of the era of globalization. Adequate real-time information has played an important role in the efficient operation of enterprises (Yiming, 2021). Therefore, ERP has a profound impact on corporate accounting management. Through the research of ERP corporate information, we can understand the meaning and characteristics of the system and the impact of informatization on management accounting, and propose corresponding measures. Finally, in order to improve the international Market competitiveness and improvement of the accounting management capabilities of different companies in the country, corporate management accounting through the ERP system to provide guidance on the value of applications and corporate development (Lunwendate.com, 2016). At the same time, the most important impact of the use of ERP system on the operation of a company is financial accounting. Professional researchers believe that the biggest impact on the implementation of ERP systems in enterprises is the accounting personnel (Qingguo and et al, 2019). This article mainly understands and inquires about the definition of management accounting, the characteristics of ERP, the working principle of ERP system and other related concepts and knowledge points. At the same time, this article mainly studies the impact of ERP system on management accounting in different aspects such as cost supervision, budget system and data collection.

Keywords: Enterprise Resource; Management Accounting

1. Introduction

The continuous development of information technology makes all areas of society informatized. The influence of information technology in the operation of enterprises has deepened, and more and more enterprises have begun to adopt the enterprise information system represented by ERP. Studying the field of management accounting is a very critical step, and it is also indispensable. Management accounting is an important part of enterprise research. Its innovation will also continue to progress with the development of the times to meet the requirements of informatization (Daoud & Triki, 2013). ERP, or enterprise resource planning, is based on the prerequisites of information technology and uses advanced business management logic. Comprehensively collect enterprise resource information to provide a comprehensive management platform such as decision-making plans and business strategies. At the same time, ERP system is not only an information system, but also a new management theory and management thought. Its main purpose is to integrate all corporate resources, including internal and external market resources, to provide the best solutions for the company's products and services to achieve the purpose of corporate operating income (Yiming, 2021). And ERP is also a comprehensive management accounting system that can better reflect the business conditions of the enterprise (Paredes and Wheatley, 2018). Its management ideas and logic require the use of computing information technology. The enterprise market is very competitive. For the company's sustainable development. Only by improving the efficiency and quality of the enterprise can the smooth progress of the enterprise's development be better guaranteed. Therefore, analyzing the impact of modern ERP systems on the field of management accounting can better promote the progress of enterprises, provide helpful suggestions, and develop more reasonable management strategies (Yu, 2019).

1.1 Definition of Management Accounting

Management accounting is a system for managing and controlling information. The globalization of the economy has made management accounting widely used in different fields and has achieved sustainable development (Lunwendate.com, 2016). Management accounting

mainly refers to the information system controlled by enterprise supervision and management. Study the circulation of corporate funds to enhance the company's economic benefits and provide economic supervision activities for corporate supervisors. In the field of management accounting, the ERP system is an enterprise resource planning system. It specifically refers to the activities of precise identification and analysis based on a large amount of market information, and the use of information technology to transfer information. It is a supervision system that provides services for enterprises (Yu, 2019).

1.2 Characteristics of ERP system

The ERP system integrates the supply, production, marketing and other aspects of the enterprise. The integration can more efficiently and rationally configure and use all the resources of the enterprise to improve the utilization rate of resources. For the financial information of the business supply chain process, its system provides comprehensive, accurate, and real-time data. This behavior achieves the integration of logistics, capital flow, and information flow, and also achieves the sharing of data within the enterprise (Yiming, 2021). The ERP system also provides more comprehensive financial management information. For example, reports, data analysis to meet the needs of different aspects such as strategy and business cooperation. Companies that support global operations provide unified accounting, accounting, and management standards for distribution in different places. In short, the characteristics of ERP systems are mainly high standardization, process-oriented characteristics, high integration and high complexity (Qingguo and et al, 2019).

1.3 How the ERP system works

The ERP system is the abbreviation of Enterprise Resource Planning System. The entire system makes accurate judgments and analyses based on market information, and it is delivered in accordance with information technology. In the entire environment, resources come from the integration of information, and a management system that provides services for enterprises in accordance with management ideas (Lunwendate.com, 2016). This system mainly serves large and medium-sized enterprises, especially comprehensive enterprises. Its management philosophy reflects modernization and constantly adapts to the development process of the enterprise.

The ERP system is developed according to the requirements of the enterprise under the premise of communication. The main content includes the ability to collect information, generate information, and adjust information such as project R&D budget and cost index. The ERP system contains independent supervision and management modules, which include project budget performance, budget evaluation, analysis of profit targets and other parameters, as well as strategic supervision and so on (Yu, 2019). The system adjusts according to these parameter information, and the economic situation of the enterprise provides high-quality services for the enterprise.

1.4 The status quo of the ERP system

The use of ERP system in enterprise management is relatively late. But in management accounting. The application in the economic field, the effect is very outstanding. Because, with the continuous improvement and improvement of the market economy and social economy, market conditions have placed higher demands on enterprises, thereby strengthening the demand for supervision and management. It conforms to the current economic conditions and market conditions of various countries, and conforms to the development requirements of the times, so that the emerging ERP system is well integrated and adapted to the present (Ibid).

2. Research methods

The method of searching literature can find information through books, periodicals, newspapers, and authoritative publications and scientific reports. Research can search the literature in chronological order. This study is about the impact of ERP on management accounting. Therefore, in the process of searching the literature, the search is based on the literature that is closer to the current time. Therefore, the evolution of ERP can search for information in this way. At the same time, research can also search for key words to find relevant key documents. For example, staff can search key words such as ERP system management and accounting influence to find the required document content. In this research, we searched the school library literature based on key words. Research can also directly search the literature based on the title and topics selected by the literature. For example, use Google Chrome to directly enter information to search for literature. You can also search for information based on the point of view of the subject, for example. In terms of cost supervision, the impact of ERP on his

management accounting. At the same time, in terms of the budget system, the impact of ERP on him. Research can also search for more detailed content in this way.

3. Literature Review

3.1 The impact of ERP system on management accounting

The main responsibility of management accounting is to supervise and manage the determined strategy. At this stage, market demand in various countries has increased, and the global economy has developed rapidly. In addition, the level of information technology continues to innovate and optimize the ERP system, which can assist companies in supervising and managing accounting modules in this good environment, gradually optimizing the use of supervisory accounting and improving the ability and level of management accounting (Yu, 2019).

3.2 The impact of ERP system on cost supervision

The ERP system has improved the comprehensive timeliness and comprehensive relevance of the enterprise, and has improved the supervision of costs. The ERP system can organize the information related to the logistics, information, and capital structure of the enterprise, and improve the convenience and continuity of information (Yu, 2019). This is conducive to cost management, especially the comprehensive cost between different performance and different organizations. Use the ERP system to plan the use of resources and the provision of information, improve the correlation between different modules of the enterprise, and make the use of resources clearer.

3.3 The influence of ERP system on financial, business, cost and other information

The ERP system provides guarantee for management accounting information. First of all, the cost information can be accurate in terms of cost management. ERP in the enterprise is based on the company's products to make cost-effective and calculate and allocate reasonable costs. This allocation method uses ERP to optimize the speed and quality of the allocation, making the cost information more accurate. Secondly, financial information is directly output in the ERP system. The intelligence of the system improves the efficiency of financial management. Financial information and business information use the same database for work, which can eliminate the risk of manual income and improve security performance (Lunwendate.com, 2016). This strengthens the company's financial information security and output. Timeliness and accuracy of information output. Not only accurate cost information, but ERP also optimizes cost information. Its system improves the control system of the enterprise, which integrates the three systems of capital flow, logistics and information flow, improves the effectiveness and linkage of work, and makes the enterprise system continue to improve. Therefore, this promotes the staff's control of cost information, improves the continuity of information, and avoids information errors. The level of optimized cost control and resource integration has been improved, and cost efficiency has also been improved. The biggest advantage of the ERP system in the enterprise is its integration. The integration of information contributes to the itinerary of the information database, which can help companies better manage projects, process and record information in a timely manner, and avoid information omissions (Ibid).

3.4 The impact of ERP system on budget supervision and management

The ERP system guarantees the budget supervision function of the enterprise. The current ERP system is a relatively complete business system. The soundness of the system provides a good guarantee for the overall operation mode of the enterprise, and provides favorable conditions for the coordination, search, and supervision of different information of the enterprise (Yu, 2019). At the same time, the organization and processing of corporate information improves the effectiveness of the budget and ensures the reliability and stability of the data in the budget monitoring module.

The ERP system also provides a good guarantee for budget management. The system strengthens the rationalization and scientificization of budget work. The use of ERP system improves the unity of the business system and at the same time ensures the normal operation and accuracy of the enterprise. The timely integration of various enterprise information has improved the enterprise's control over information (Lunwendate.com, 2016). Therefore, the ERP system can improve the accuracy of enterprise information and the smoothness of completing tasks. With the help of ERP, enterprises can better adapt to the continuous development of market economy. At the same time, the flexibility

ty of the ERP system has been improved in operation, which has promoted reasonable control of overall management and data analysis by budget staff. Therefore, ERP improves the work efficiency of staff. The use of the ERP system has also promoted the innovation of the overall budget and made appropriate adjustments to the company's own management system. ERP leads companies to improve management methods and capabilities, enhances overall functions, and adapts to the development of the company and meets the needs of the company. The budget system of enterprises should adapt to the development of the social market and adapt to the new environment. In this way, the information can promote the reorganization of the budget system in the information processing process. The management of the overall budget meets the needs of customers and promotes the long-term development of the company.

3.5 The impact of ERP system on information integration:

The application of ERP system in data information collection is conducive to enterprises to improve the structure of information and data. Through business information, ERP enables efficient collection and output of financial data, avoiding manual errors. Because of the maturity of IT technology, the ERP system enables companies to collect, strengthen and organize the effectiveness and accuracy of information. This is conducive to the financial supervision of enterprises to provide more efficient and convenient transmission of real-time information, and to help enterprises adapt to market changes.

The implementation of ERP system has laid a good foundation for management accounting in terms of supervision and information system. Simple input of information, data verification of business receipts, and convenient data search functions in many aspects (Yu, 2019). This is conducive to helping the company's information transmission and circulation. This system can assist other related staff to increase the rate of project completion, and achieve the supervision and control of the project by supervisors, avoiding marketing losses.

3.6 The impact of ERP system on managers

The application of ERP system requires professionals with practical experience and ability. Therefore, relevant practitioners need to achieve and improve their professionalism and level. The ERP system is quickly adopted in the supervision of enterprises. ERP mainly provides standardization for its management. The direct entry of all information can directly determine the accuracy of the final generated information has already determined the accuracy of the financial statement information data. Although the modernization and intelligence of the ERP system can quickly transmit information, it cannot be completely dependent on intelligence. It requires practitioners to have relevant theoretical knowledge and logical operations. ERP cannot solve the crisis for the enterprise's economy. Therefore, when using the ERP system, professionals need to master the basic data of the supply chain, the accuracy of bill entry, and the rationalization of system parameters (Ibid). Improving the basic work can improve the accuracy of data, while ensuring the advantages and significance of ERP itself.

ERP also promotes the improvement of personnel quality. On the one hand, the application of ERP systems in enterprises is becoming more and more extensive, which means that enterprises need a large number of technical and professional talents to control the ERP system. This demand provides employment opportunities for new types of workers. However, the ERP system requires accountants to master theoretical knowledge and also need to improve the level of technical practice. The implementation of an ERP system requires familiarity and understanding of the operation process to supervise the work in the system supervision process, and requires highly skilled professionals to integrate and control costs and information. At the same time, information technology personnel with technical content are also needed to increase the demand for compound skills of accountants. On the other hand, in the ERP system, the competition system is very important. Through competition, to promote the development of enterprises to strengthen the energy and restraint management of people. This also ensures that employees can be motivated and rewarded under corporate standards. Through competition, ERP enables employees to continuously enhance their own technology and improve their competitiveness, and also enables the continuous improvement and scientific development of enterprise management methods (Lunwendate.com, 2016).

3.7 The impact of ERP system on management accounting knowledge and demand

The implementation of ERP system will also consolidate the theoretical knowledge of management accounting. Management accounting is very important in the operation of an enterprise, and it is related to the future development of the enterprise. This promotes the importance of enterprises to the work of management accounting, and also requires employees to improve their work ability in this area, and con-

stantly learn and draw on the essence of relevant theories to promote the development of the enterprise (Ibid). The ERP system continuously consolidates the theoretical knowledge of management accounting in management accounting, and can also drive the economic development of the enterprise itself.

The increase in the importance of cost management has promoted the demand for compound management accounting in enterprises. The work skills of compound management accounting refer to communication, strategy, decision-making, it, and information technology. Team work ability and so on. Studies in the health care industry in the United States and Finnish companies can show that from the implementation experience of the ERP system, accountants need to have a very good understanding of the accounting management and accounting processes of the company's business (Qingguo and et al, 2019). On the one hand, management accounting needs to understand the basic operations of the ERP system and know the accounting information contained in each link. At the same time, according to the needs of enterprise development, relevant accounting information is extracted from the ERP system to provide decision-making information for managers.

3.8 The impact of ERP system on expanding fields

The application of ERP system can expand the development field of management accounting. Using the ERP system can not only record the business status of the enterprise, but also manage the data, and has the effect of avoiding risks. This can also reflect specific real-time economic conditions. In response to the development needs of the company, design and strengthen the communication methods and capabilities between the company and its customers in order to cope with different economic environments (Lunwendate.com, 2016). ERP promotes changes in the economic development of enterprises in the new environment, and also strengthens the internal supervision of management accounting.

The implementation of the ERP system by the enterprise can not only feed back the information of the company's operations, but also strengthen the supervision of its information and obtain real-time effective information, eliminate the possibility of risk, regulate the overall development of the enterprise, strengthen the interaction between the enterprise and its customers, and improve The management level and ability of the regulatory accounting module (Yu, 2019). The business of accounting staff in supervising accounting is more complicated. Including finance, processing report filling, budget monitoring and strategic analysis. Therefore, the implementation of the ERP system can effectively alleviate the task pressure of the staff in the basic work, obtain data and information simply and quickly, solve the business location and time constraints of the enterprise, and adjust the organizational structure of the enterprise. Use real-time information to seize effective opportunities to enhance corporate development. Therefore, ERP provides efficient information and financial analysis capabilities for management accounting. At the same time, intelligent management ensures that the loss of information and data and the possibility of errors are reduced, and management countermeasures are strengthened, which is more conducive to the acquisition of corporate economic benefits.

3.9 The impact of ERP system on management accounting on three links

The ERP system is a highly integrated, real-time and dynamic enterprise management platform, which integrates the enterprise's logistics, capital flow and information flow around the enterprise's supply chain. The adoption of the ERP system has had a profound impact on the company's accounting management, financial management basic work and personnel functions. Financial accounting is to provide users with financial status, operating results, capital flow and other related accounting information. Therefore, it is also an information system. As an enterprise's comprehensive management system, ERP has a great impact on the output, processing and output of the information system (Yiming, 2021).

Impact on information input. The scope of information is large. With the development of the market, the amount and scope of information disclosure have increased. And this information needs the help of an ERP system, which can reflect the financial situation in as much detail as possible. Therefore, the ERP system will make the information collected in this environment more fully improve the quality of the information. The quality of accounting information is mainly based on reliability, relevance, real-time and importance. The ERP system will reflect the quality of information in three aspects: reliability, relevance, and real-time. Because most of the information in the ERP system is shared within the company. The intermediate links of different information and human intervention are greatly reduced, which improves the completeness and accuracy of information. At the same time, the expansion of the scope of information makes the information related to

decision-making more adequate, and it is more conducive to financial reports to make better assessments and predictions of the past, present, and future conditions of the enterprise, and its relevance is greatly improved (Ibid). The information of the ERP system is transmitted in real time, so it improves the real-time nature of the information.

Impact on information processing. In the ERP environment, the financial accounting system is an open information system. When the financial voucher input operation is recorded, financial accounting voucher will be generated at the same time. therefore. ERP makes an integrated system of enterprise business system and financial accounting system. In particular, the system automatically generates accounting records to reduce multiple entries to ensure the timeliness and consistency of data. The ERP system provides a management platform to ensure the reliability, accuracy and control capabilities of information, enabling the financial accounting system to have such control capabilities.

Impact on accounting output. The output content of accounting information will be more adequate. Because of the improvement of the input range and quality, the output content must be more sufficient after processing through the ERP system. Thus, obtaining more valuable information is also conducive to the business management of enterprises to make correct and reasonable decisions. The ERP system has created a variety of requirements for the increase and output of information users. It provides different forms of information display to meet the needs of different users (Ibid).

4. Conclusion

Therefore, the ERP system. The impact on management accounting is mainly to improve cost supervision in supervision and decision-making, reasonably ensure budget supervision, increase experience rate, and improve the quality of personnel for the basis of management accounting appraisal, strengthen the internal supervision of the enterprise and the organizational structure The adjustment. The intelligent ERP system reduces the impact of human causes, reduces the demand for staff in the market, and improves the development of relevant personnel to continuously improve their own knowledge and technology (Yu, 2019).

According to the modern economic development and the development of corporate economy, the development of management accounting is increasingly inseparable. Therefore, effectively improving the application of ERP in management accounting can provide management accounting with timely and effective information and financial analysis functions. Timeliness and science are used to protect the information loss and risk of enterprises at work (Lunwendate.com, 2016). Enterprises use ERP systems to strengthen management accounting management methods, and promote economic development to adapt to changes in the market economy.

This research only affects management accounting in the ERP environment. On this basis, follow-up research can carry out a more in-depth understanding. This study only focuses on the impact of changes before and after the changes in domestic enterprises that implement ERP. Therefore, it is possible to study the cases of enterprises in different countries for comparison and analysis, so as to understand the impact of changes in management accounting brought by the implementation of ERP in different countries, as well as the possible reasons for the different impacts.

ERP is the main research object of national enterprise informatization. Therefore, more people are needed to study issues related to ERP implementation. As the core financial accounting management of an enterprise, how to make effective adjustments to adapt to the changes and impacts brought about by the implementation of ERP is obviously a question worthy of study (Qingguo and et al, 2019).

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